

A NON-TRADITIONAL TAX LAWYER'S CAREER: SHIPS, BICYCLES, AND POLITICS – SPEECH WRITER, CITY OFFICIAL, STATE CAPITOL ADVISOR, SENIOR FEDERAL EXECUTIVE

by Orlando Gotay

If I had wagered as a 1L at Golden Gate University in 1991 on what my career would be like, I would have lost. Big time.

Unsure of what to do with a law degree, I would figure that out as I learned more about the options available.

I carved my way . . . using everything I learned in law school.

The road to becoming a tax lawyer started in a casual conversation with one. Still a law student, I recalled a provision in the Corporations Code that solved a problem the lawyer had. "I've got lawyers from Stanford and Harvard who did not know that . . . I want your résumé!" That got me started in the state and local tax department of a "Big 6" public accounting firm. After a couple of years of that, plus later soloing from my San Francisco studio, I longed to return to my native Puerto Rico. I wanted to work at the state legislature for the tax writing committee. With a Tax LL.M. and my background, I felt it would be a slam dunk. But I was not known locally, and I did not even get a return call.

I did get hired as advisor to a retiring legislator no one wanted to work for. I knew nothing about bill drafting or the legislative process, but I learned fast. Soon, I was working for three lawmakers at the same time.

Poor electoral returns meant minority for my bosses, and I was out of work at the state house. The newly elected mayor of San Juan hired me as liaison to the City Council. I learned how to run a city with 400,000 residents and a budget of \$450,000,000. I would often represent the mayor and speak on his behalf at many events. I learned the art of politics and of public perception.

One day, I wrote an op-ed highlighting a multimillion-dollar federal civil rights award for damages against a nearby municipality's police force. I had not consulted anyone at the office. When the piece ran, I was urgently called into the office. I fully expected to be called onto the carpet. Instead, I was asked if I would be willing to try my hand at drafting the mayor's upcoming State of the City speech. Thus began my new "sub-career" in speechwriting. During the rest of my time at the mayor's office, I wrote all major policy and budget speeches.

In an unsolicited white paper, I argued that the city should have a full-time presence at the state legislature. After a few weeks, I got a call from the mayor's secretary, asking what my new title would be. It suddenly rolled off

my tongue: "Mayor's Legislative Representative." I had just created a new job.

When a dispute arose between the city and the State Ports Authority over land use, I was tasked with stopping the state's plans. With no tools or authority against the Commonwealth, I created the San Juan Port Commission, the first city maritime effort in over 60 years. As an aspect of my activities, I became involved in litigation between the Commonwealth and the city. The litigation went all the way to the Puerto Rico Supreme Court, which ruled in the city's favor. Port property was peppered with huge signs announcing that the court had validated our decision to stop port redevelopment without city permission.

I also bicycled to work, unheard of at the time in Puerto Rico. I convinced the mayor of the possibilities, taught myself plenty, and was appointed as the first City Bicycle and Pedestrian Coordinator. Much of the increased bicycle usage in San Juan now stems from work I did at the time.

In 2009, I went to President Obama's inaugural. As I froze by the Capitol that morning, I had no idea that in a few months, I would be appointed by him to an assistant-secretary, three-star-flag-officer-level position, the Deputy Administrator of the U.S. Maritime Administration. I was the COO of a small federal agency. It was intense work. I dealt with the American maritime industry – ports, shipping companies, shipyards, unions, a federal service academy – with our international government partners, with many federal agencies . . . and with Congress. There were surprises too: Deepwater Horizon, pirates in Somalia, and earthquakes in Japan and Haiti.

Looking back, I learned it is a miracle if anything happens in Washington. But the law degree was an important tool for making more sense of it. Even then, some things just made no sense.

This year, I decided to turn over the page, return to private practice, and relocate to Palm Springs. I am now, once again, a tax lawyer. But I took a very special road in getting here. My legal education made it all possible, and everything I learned along the way is making me a better practitioner.

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